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REMARKS

This amendment is being submitted to correct typographical errors discovered in the claims. No changes to the substance or wording in the claims is being made, but rather this amendment merely corrects claim dependencies and form. No new matter is being added by this preliminary amendment.

Attached hereto is a marked-up version of the changes made to the specification and claims by the current amendment. The attached page is captioned **"VERSION WITH MARKINGS TO SHOW CHANGES MADE"**.

Should the Examiner wish to discuss the above in greater detail, the Examiner is invited to telephone the undersigned, at the Examiner's convenience, at the telephone number indicated below.

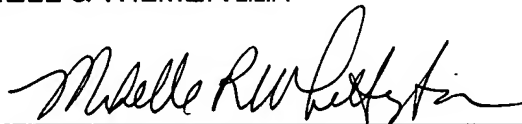
Respectfully submitted,

SNELL & WILMER L.L.P.

Dated: _____

2-20-02

By: _____



Michelle R. Whittington
Registration No. 43,844

Mailing Address:

SNELL & WILMER L.L.P.

One Arizona Center

Phoenix, Arizona 85004-0001

(602) 382-6275

(602) 382-6070 (FAX)

VERSION WITH MARKINGS TO SHOW CHANGES MADE

In the Claims:

Claims 23-25, 31-32 and 35-36 have been amended as follows:

23. (Amended) The method of claim [16] 21, further comprising determining a location of at least one of said buyer or said seller, said location to be included in said request.

24. (Amended) The method of claim [18] 23, wherein said determining said location comprises one of a GPS satellite system signal, Network Assisted GPS, Enhanced Observed Time Difference methods, Cell Global Identity Timing Advance, or Uplink Time of Arrival.

25. (Amended) The method of claim [16] 24, wherein said network environment comprises the Internet, said seller comprises a website, and said buyer comprises a personal communication device.

31. (Amended) The system of claim 30, further comprising a location identification system configured to identify a location of said mobile communication device.

32. (Amended) The system of claim 31, wherein said location identification system comprises a spatial location and a positional location.

35. (Amended) The system of claim [27] 34, further comprising a third-party payment facilitator in communication with at least one of said personal communication devices and said tax information system.

36. (Amended) The[y] system of claim 35, wherein said tax information system receiving a location data from at least one of said first personal communication device, said second personal communication device, or said third-party payment facilitator.

40655-3750



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SNELL & WILMER, L.L.P.
HOWARD I. SOBELMAN
ONE ARIZONA CENTER
400 E. VAN BUREN
PHOENIX, AZ 85004

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ASSIGNOR:
BISHOP, FRED ✓

DOC DATE: 05/10/2001 ✓

ASSIGNOR:
WILMES, ROBERT ✓

DOC DATE: 05/09/2001 ✓

ASSIGNEE:
AMERICAN EXPRESS TRAVEL RELATED
SERVICES COMPANY, INC.
GENERAL COUNSEL'S OFFICE, AMERICAN
EXPRESS TOWER
WORLD FINANCIAL CENTER
NEW YORK, NEW YORK 10285-4900

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011873/0561 PAGE 2

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(602) 382-6228

Name Howard I. Sobelman

Address (line 1) SNELL & WILMER, L.L.P.

Address (line 2) One Arizona Center

Address (line 3) 400 E. Van Buren

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